

SSB 5301 - H COMM AMD  
By Committee on Finance

1 Strike everything after the enacting clause and insert the  
2 following:

3 "Sec. 1. RCW 82.14.460 and 2008 c 157 s 2 are each amended to read  
4 as follows:

5 (1) A county legislative authority may authorize, fix, and impose  
6 a sales and use tax in accordance with the terms of this chapter.

7 (2) The tax authorized in this section shall be in addition to any  
8 other taxes authorized by law and shall be collected from those persons  
9 who are taxable by the state under chapters 82.08 and 82.12 RCW upon  
10 the occurrence of any taxable event within the county. The rate of tax  
11 shall equal one-tenth of one percent of the selling price in the case  
12 of a sales tax, or value of the article used, in the case of a use tax.

13 (3) Moneys collected under this section shall be used solely for  
14 the purpose of providing for the operation or delivery of (~~new or~~  
15 ~~expanded~~) chemical dependency or mental health treatment programs and  
16 services and for the operation or delivery of (~~new or expanded~~)  
17 therapeutic court programs and services. For the purposes of this  
18 section, "programs and services" includes, but is not limited to,  
19 treatment services, case management, and housing that are a component  
20 of a coordinated chemical dependency or mental health treatment program  
21 or service.

22 (4) All moneys collected under this section must be used solely for  
23 the purpose of providing new or expanded programs and services as  
24 provided in this section, except that a portion of moneys collected  
25 under this section (~~shall not~~) may be used to supplant existing  
26 funding for these purposes (~~, provided that~~) in any county as follows:  
27 Up to fifty percent may be used to supplant existing funding in  
28 calendar year 2010; up to forty percent may be used to supplant  
29 existing funding in calendar year 2011; up to thirty percent may be  
30 used to supplant existing funding in calendar year 2012; up to twenty

1 percent may be used to supplant existing funding in calendar year 2013;  
2 and up to ten percent may be used to supplant existing funding in  
3 calendar year 2014.

4 (5) Nothing in this section (~~shall~~) may be interpreted to  
5 prohibit the use of moneys collected under this section for the  
6 replacement of lapsed federal funding previously provided for the  
7 operation or delivery of services and programs as provided in this  
8 section.

9 NEW SECTION. Sec. 2. This act expires January 1, 2015."

10 Correct the title.

EFFECT: Allows counties to partially supplant existing funds until January 1, 2015, for the mental health/chemical dependency sales and use tax. Phases down amount that may be used to supplant - 50 percent in 2010, 40 percent in 2011, 30 percent in 2012, 20 percent in 2013, and 10 percent in 2014.

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